

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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WRIT PETITION NO.5210 OF 1996

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Date: 27-02-2006

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Between:

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N.Chengalraju ... Petitioner

And

The Executive Authority,

Tirumala Gram Panchayat, Tirumala ... Respondent

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O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

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WPMP No.3198 of 2006: L.R. petition is ordered.

Heard learned counsel for the parties. We have also perused the counter-affidavit,

which has been filed.

The petitioner challenges the notice dated 31-03-1996, by which an amount of Rs.42,557/- has been demanded by way of property tax. The petitioner is running a hotel at Tirumala. It is contended that the demand was made without a notice, which has been disputed by the respondent. In the counter-affidavit, it is also stated that an enquiry was made in terms of the provisions of the Andhra Pradesh Gram Panchayat Act, 1964 and the tax was assessed in accordance with law. It is also stated that the impugned notice is appealable and as such, the writ petition would not lie. In the counter-affidavit, it has also been mentioned that the respondent has already filed a suit in O.S.No.71 of 1998 for recovery of the tax dues from the petitioner.

As a suit is pending between the parties for recovery of the amounts including the amounts demanded by the impugned notice, we think no relief can be granted to the petitioner in this writ petition. The writ petition is accordingly dismissed. However, the petitioner is at liberty to take all the defences that may be available to him in law in the suit pending against him for recovery of the dues. No order as to costs.

(Bilal Nazki, J)

27th February, 2006

(G.Chandraiah, J)

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